

**Rules of  
Department of Revenue  
Division 10—Director of Revenue  
Chapter 39—Collections for State  
Hospitals and Institutions**

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**Title 12—DEPARTMENT OF  
REVENUE****Division 10—Director of Revenue  
Chapter 39—Collections For State  
Hospitals And Institutions**

(4) The institution shall retain sufficient documentation in its files to substantiate deeming the account uncollectible.

*Auth: section 31.040, RSMo (1986). Rule filed Dec. 31, 1975, effective Jan. 10, 1976.*

**12 CSR 10-39.010 Statements of Account**

*PURPOSE: The rule relating to the furnishing of statements of amount due to state hospitals and institutions is rewritten and assigned a rule number in order to comply with the uniform procedures adopted by the secretary of state under section 536.023, RSMo (1986). No changes in the substantive effect of the rule have been made. It sets forth requirements for the furnishing of statements of amounts due to the institutions listed in section 31.040, RSMo (1986) from the various counties, municipalities, guardians, trustees or others.*

(1) All statements of account transmitted to the department shall include the current address of the person responsible for payment (hereinafter known as the responsible person). A current address is either—

(A) An address at which the institution knows the person has resided within the prior sixty (60) days; or

(B) An address to which mail with an appropriate return address has been sent within the prior sixty (60) days when the mail has not been returned because of an incorrect address.

(2) Included with all statements of account shall be some information regarding the financial ability of the responsible person indicating some ability to pay a judgment for the amount owed.

(3) Any accounts which the institution deems uncollectible shall not be transmitted to the Department of Revenue. Accounts shall be deemed uncollectible for the following reasons:

(A) Because the institution does not have a correct address for the responsible person, and either the patient has been released or the responsible person has not recently contacted the patient;

(B) Because the amount is so small as to make it more costly to try to collect than to deem uncollectible;

(C) Because of the age of the account;

(D) Because the institution has sufficient information that the responsible person cannot pay the account and could not be expected to be able to pay it in the future; or

(E) Because of any combination of these circumstances.